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Stress Role and Dysfunctional Behavior on The Performance of Internal Auditor

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Abstract

This study intends to show the relationship of stress role including role conflict and role ambiguity with dysfunctional behavior, and its effect on the performance of internal auditors at BO of BJB Bank. The research design is explanatory survey, with a population of internal auditors (internal controls) throughout BO of BJB Bank which is also a sample. The type of data is cross-section with a collection of questionnaires. The method used is path analysis. The analysis showed: 1) role conflict and role ambiguity did not have a positive effect on the dysfunctional behavior of internal auditor; 2) role conflict and role ambiguity did not adversely affect the performance of the internal auditor; and 5) dysfunctional behavior did not negatively affects the performance of the internal auditor. The reason is that the internal auditors have adequate skills and knowledge in every BO of BJB Bank, so they can control the condition of stress role experienced in low levels. Stressful conditions can serve as constructive stress that brings a positive impact that suppress the emergence of dysfunctional behavior and make stress as a spur to improve their performance.

Keywords:stress role, role conflict, role ambiguity, dysfunctional behavior, and internal auditor performance.

INTRODUCTION

Banking in West Java plays an important role in determining national economic life, based on the buffer zone of the capital city of Jakarta. The average share or the bank role in the area of West Java towards national banks is amounted to 7.49% during the period in 2014 (Table 1).

Table 1. Market Share West Java Banking

No	Main Indicator of Banking	National	West Java	
		Total	Total	Percentage
1	Total Assets	Rp 5.6151,7 trilion	Rp 420.8 trilion	7,49 %
2	Depositors' Funds	Rp 4.009,818 trilion	Rp 332,5 trilion	0,8 %
3	Loans	Rp 3.707.916 trilion	Rp 305,2 trilion	0,08 %

Source: (Bank Indonesia, 2015: processed)

This potential market segment should be used as a driver for banks in West Java to develop their business. In particular, business development is pursued by *PT. Bank Pembangunan Daerah Jawa Barat dan Banten*, Tbk, or better known as BJB Bank.

"*PT. Bank Pembangunan Daerah Jawa Barat dan Banten*, Tbk. known as BJB bank, is a commercial bank that is owned by the Provincial Government of West Java, Banten Provincial Government, municipality/ regency in West Java and Banten, and the public (BJB Bank Annual Report 2014, 2015: 37).

Until December 31, 2014, BJB bank already has 62 branch offices (BO), 312 Subsidiary Branch Office (SBO), 318 Cash Office, 133 Payment Points, 11 Cash Car Itinerants and 1,191 ATMs of BJB (Annual Report BJB 2014, 2015: 48) spread in the region of West Java, Banten, Jakarta, Sumatra, Kalimantan, Sulawesi and Bali. BJB's management realized the need for a strategy to confront the intense market competition between banks in different regions since the implementation of regional autonomy which has an impact on performance. It is meant to improve the BJB bank's performance through improving the effectiveness of the internal auditor's role in the Branch Office. Efforts which are made to carry out one of the five management policy in 2014, which is also to improve the internal audit's role as a strategic business partner for the management and the whole range of bank and risk-based audit planning (BJB bank's Annual Report 2014, 2015: 89).

The stabilization of management control and the ensure implementation of the principles of prudence in the management of PT Bank Jabar and meets the

Regulation of Bank Indonesia No. 1/6/PBI/99 dated September 20,1999 on the assignment of Compliance Director and the application of the Internal Audit Standards for Commercial Banks, Bank Indonesia Regulation No. 13/2/PBI/2011 dated January 12, 2011 on the Implementation of Commercial Bank Compliance Function.

Based on Bank Indonesia Regulation Number 8/14/2006 concerning Amendment to Bank Indonesia Regulation No. 04.08.2006 on the Implementation of Good Corporate Governance for Banks, BJB bank has implemented a restructuring. The new organizational structure as shown in the BJB Bank Directors' Decree No. 667/SK/DIR-PS/2013 dated October 29, 2013 approved by the Decree of the Board of Commissioners BJB Bank No. 001/SK/DK/2014 dated January 22, 2014 has established the Internal Audit Division in the command line of Managing Director and Audit Committee (BJB bank Annual Report 2014, 2015: 462).

The task of the Audit Committee is supervising the bank's internal control system, so that banks can be managed with the principles of transparency, accountability, accountability, independence.

"BOC has established an Audit Committee. The Audit Committee is fittings of BOC whose function is to supervise the effectiveness of internal control systems, internal audit, financial reporting process, so that the Bank can be managed based on the principles of transparency, accountability, responsibility, independence (Annual Report BJB 2014, 2015: 400).

Internal auditors in BJB bank have a role with regard to internal audit. According to Buchanan and Huczynsky (2007: 276), "role is defined as a position that has expectations evolving from established norms". Basically, the role is a position that is expected to be executed in accordance with the norms that have been established.

This condition causes the internal auditor in the BJB bank required to provide the best services to stakeholders in accordance with the conditions and policies that have been outlined. Based on BJB bank Annual Report 2014 (2015: 404) stated that:

"In accordance with the guidelines for its work, the Audit Committee reviewed the financial statements and other financial information for the benefit of stakeholders, examining the achievement, effectiveness, and objectivity of the whole process of internal and external audits, evaluates the Bank's policies relating to compliance with regulations and legislation applied, and provide improvement recommendations of internal control system"

In addition, the BJB bank Annual Report 2014 (2015: 467) explained that:

"*Satuan Kerja Audit Intern* (SKAI) is a business partner of all work units which function is to provide assurance and consulting independent and objective in making added value recommendations and improve the operations of the organization. SKAI assist the organization in achieving its objectives by evaluating and improving the effectiveness of risk management, internal control and governance processes".

Internal auditors who are listed as members of *Satuan Kerja Audit Intern (SKAI)* in BO of BJB bank sometimes faced some conflicts of interest, both between individuals and departments within the company's work environment. Various pressures and conflicts faced by the internal auditoris because the limited amount of disproportionate to the scope of work for which they are responsible. The total of internal auditors in BO of BJB bank is as much as 2-3 personnels, including 1 Head of the SKAI and 1 or 2 Members of SKAI. This condition affects its function in a careful monitoring of the process of transactions in each work unit. The number of units in each BO of BJB bank consists of three units, namely credit, supervision, and loan salvage, and units of funds and services. Each BJB bank oversees Subsidiary Branch Office (SBO) or Cash Unit (CU) and some have Payment Point.

Various pressures and conflicts experienced by the internal auditor in BO of BJB bank will raise the stress role. According to Gregson, Wendell and Aono (2014:23) that:

"Stress role defined as a condition of where a natural individual of role conflict and of role ambiguity. Role conflict defined as a situation where there are unsuitable between expectation by what conducted by some side of activity from a work. While role ambiguity defined as a situation which individual executing a role in its work experience of lacking of information concerning activity which to must implementation of result of which expected from conducted work it".

In general, it indicates that the condition of experienced stress role of internal auditors is due to less optimal follow up on the results of the internal audit report provided to a unit at BO of BJB bank. Stress role conditions are exacerbated by the frequent occurrence of imbalances between the roles of internal auditors with working unit personnels in BO of BJB bank.

Stress role conditions which are in stress and in conflict will result in the emergence of dysfunctional behavior. According to Mondy, Sharplin and Premeaux (2009:489), the role conflict and role ambiguity at work leads to such a dysfunctional work-related behaviors as tension, job dissatisfaction, propensity to leave the organization and lowered commitment. Dysfunctional behavior can affect the performance of individuals and groups in carrying out its role in the organization. This is consistent with the statement of Gibson, Ivancevich and Donnelly Jr. (2009: 299) that dysfunctional conflict can have a negative impact on the performance of individuals, groups and organization. A variety of dysfunctional behavior can be demonstrated by their low morale, indiscipline work, job dissatisfaction, low organizational commitment, poor quality of work, the

tendency to leave the organization and low work ethic.

With the dysfunctional behavior caused by stress role, the stress role is basically one of the factors that could affect the performance of individuals and groups in carrying out its role in the organization. This is consistent with the statement of Barney and Griffin (2012:702) who stated that the stress experienced by individuals has direct consequences for organizations. Too much stress can lower employee performance. Home Office (HO) Management of BJB bank realizes the effects of stress role can affect the performance of internal auditors at the present time or in the future. In corelation with this, the management of Bank Jabar uses the service of Earns & Young Consulting affiliated with the Public Auditor Office Purwantono Suherman & Surja as external consultants by the decision of the RUPS of BJB bank dated March 26, 2014 and published in accordance with Letter of Directors No. 154/DIR-CS/2014 in the context of the examination on a test basis. It is proved as evidence supporting the amounts and disclosures in the financial statements 470 (BJB bank's Annual report 2014, 2015:470).

Based on a variety phenomenas and ideas described above, this study has two main central themes, (1) the effect of role conflict and role ambiguity to dysfunctional behavior, and (2) the effect of role conflict, role ambiguity and dysfunctional behavior on the performance of the internal auditor. Identifications of this study are: (1) Isstress role that includes role conflict and role ambiguity simultaneously and partially have positive effect on the internal auditor's dysfunctional behavior. Also (2) Isstress role that includes role conflict and role ambiguity and dysfunctional behaviors simultaneously and partially have negative effect on the performance of internal auditor.

METHOD

The object of the research consisted of three variables, namely: (1) an independent variable (X), the stress role consisting of two subvariables that are role conflict (X_1) and role ambiguity (X_2), (2) an intervening variable (Y), the dysfunctional behavior of internal auditor, and (3) the dependent variable (Z), the performance of the internal auditor.

The research design is explanatory survey with the population of internal auditor (Head of SKAI or KIC/*Kontrol Internal Cabang*) throughout BO of BJB bank in 2014. Every member of the population has an equal chance of being used as a sample, because everything is homogeneous. Random nature of the respondents assumed to have been represented by the random nature of the return of the questionnaire, so that all respondents who returned the questionnaire are considered to form a sample.

Operationalization of research variables as Table 2. Data used is cross-section, with primary data through questionnaires, interviews and observation. Secondary data were obtained through documentation. Indicators are measured by ordinal scale based of Likert scale. Testing methods of data are:

a. Validity testing with the Pearson Product Moment Correlation technique. This testing can obtain the information about the value of validity (r) which shows the data included in the category of positive/ negative valid/invalid.
b. Reliability testing with split testing techniques (split-half) Spearman Brown (r tot) that displays the entire item in question tested included in the category of positive/negative and reliable/unreliable.

Path analysis was used by first converting ordinal data into interval through a method of successive intervals.

The designs of statistical hypotheses tested consist of:

1) Ho_1: $Pyx_1 = Pyx_2 = 0$: Stress roles which include role conflict and role ambiguity simultaneously have no effect on the internal auditor's dysfunctional behavior.
   Ha_1: At least one $Pyx_i \neq 0$, where: i = 1, 2. Stress role which include role conflict and role ambiguity simultaneously affect the dysfunctional behavior of internal auditors.
2) Ho_2: $Pyx_i \leq 0$, where: i = 1, 2. Stress role which include role conflict and role ambiguity partially have no positive effect on the internal auditor's dysfunctional behavior.
   Ha_2: $Pyx_i > 0$, where:i = 1, 2. Stress role which include role conflict and role ambiguity partially have a positive effect on the internal auditor's dysfunctional behavior.
3) Ho_3: $Pzx_1 = Pzx_2 = Pzy = 0$: Stress rolees which include role conflict and role ambiguity and dysfunctional behaviors simultaneously have no effect on the performance of the internal auditor.
   Ha_3: At least one $Pzx_i \neq 0$ atau $Pzy \neq 0$, where:i = 1, 2. Stress role which include role conflict and role ambiguity and dysfunctional behaviors simultaneously affect the performance of the internal auditor.
   Ha_3:At least one $Pzx_i \neq 0$ atau $Pzy \neq 0$, where: i = 1, 2.
4) Ho_4: $Pzx_i \leq 0$ or $Pzy \leq 0$, where: i = 1, 2. Stress role which include role conflict and role ambiguity and partially dysfunctional behavior does not negatively affect the performance of the internal auditor.
   Ha_4: $Pzx_i > 0$ or $Pzy > 0$, where: i = 1, 2. Stress role which include role conflict and role ambiguity and dysfunctional behavior partially negatively affect the performance of the internal auditor.

RESULT

Submission of a research questionnaire to the

respondents was carried out for about two months beginning in early January 2015 until the beginning of April 2015 (Table 3).

The author conducted tabulation of data by giving a score based on the Likert scale techniques. The test showed result data using "Pathcel Microsoft Excel-Windows 2000".

The result of the calculation to the correlation coefficient between the variables X_1, X_2 with a variable Y (Table 4) and the variable X_1, X_2, Y, Z (Table 5).

The result of the calculation to the correlation coefficient between the exogenous variables arranged in inverse correlation matrix (Table 6 & 7).

The results of calculations for path coefficients (Table 8 & 9).

The path coefficient which shows the relationship between variables (Figure 2 & 3).

Based on the simultaneous test results Table 12, it indicated that the value of F_{count} = 0.4995 is smaller than the F_{table} = 3.3690 at the significant level of 95% (α = 5%) and 2/26 degree of freedom (df= 2:29-2-1). Therefore, in accordance with the conditions of the test criteria, if $F_{count} < F_{table}$ then H_{01} is accepted or H_{a1} rejected, it means that a "stress role which include role conflict (X_1) and role ambiguity (X_2) simultaneously does not affect the internal auditor's dysfunctional behavior (Y).

The total value of the coefficient of determination ($R^2_{Y.X1X2}$) or the closeness of the relationship is by 3.70%, which means that the internal auditor's dysfunctional behavior (Y) is by 3.70% affected simultaneously by role conflict (X_1) and role ambiguity (X_2). Referring to the total value of the coefficient of determination ($R^2_{Y.X1X2}$) or the closeness of the relationship by 3.70%, it can be concluded that the variables X_1 and X_2 have a degree of effect of "slight, a lost negligable relationship" to variable Y.

Based on the simultaneous test results Table 13, it indicates that the value of F_{count} = 3.8395 is greater than the F_{table} = 2.9912 at the significant level of 95% (α = 5%) and 3/25 degree of freedom (df = 3:29-3-1). Therefore, in accordance with the conditions of the test criteria, if $F_{count} > F_{table}$ then H_{a1} is accepted or H_{o1} is rejected, it means that "stress role which include role conflict (X_1) and role ambiguity (X_2) as well as the internal auditor's dysfunctional behavior (Y) simultaneously affect the performance of the internal auditor (Z).

The total value of the coefficient of determination ($R^2_{Z.X1X2Y}$) or the closeness of the relationship amounted to 31.54%, which means that the performance of the internal auditor (Z) by 31.54% affect simultaneously by role conflict (X_1), role ambiguity (X_2) and internal auditor's dysfunctional behavior (Y). Refers to the total value of the coefficient of determination ($R^2_{Z.X1X2Y}$) or the closeness of the relationship by 31.54%, it can be concluded that the variables X_1, X_2 and Y have a degree of effect of "low correlation" to the variable Z.

Based on the partial test results Table 14 shown that the value of t_{count} = 0.9637 is smaller than t_{table} = 1.7056 at the significant level of 95% (α = 5%) and 26 degree of freedom (df = 29-2-1). Therefore, in accordance with the conditions of the test criteria, if $t_{count} < t_{table}$ then H_{o2} is accepted or H_{a2} is rejected, it means that role conflict (X_1) has no positive effect on the dysfunctional behavior of internal auditor (Y). The results of testing are to determine the effect of variable X_1 directly and indirectly to variable Y (Table 15).

Referring to the Table 15 , it indicated that the direct effect of the variable X_1 to variable Y is of 3.48% and an indirect effect of variable X_1 through variable X_2 to variable Y is at - 0.14%. Based on the test results of direct and indirect effect, the total effect of variable X_1 to variable Y is by 3.34%. It can be concluded that the variable X_1 has a degree of effect of "slight, a lost negligable relationship" to variable Y.

Based on the partial test results Table 16 shown that the value of t_{count} = 0.3638 is smaller than t_{table} = 1.7056 at the significant level of 95% (α = 5%) and 26 degree of freedom (df = 29-2-1). Therefore, in accordance with the conditions of the test criteria, if $t_{count} < t_{table}$ then H_{o2} is accepted or H_{a2} is rejected, it means that role ambiguity (X_2) has no positive effect on the dysfunctional behavior of internal auditor (Y).The results of testing are to determine the effect of variable X_2 directly and indirectly to variable Y (Table 17).

Referring to the test results Table 17, it indicated that the direct effect of variable X_2 on variable Y is at 0.50% and the indirect effect of variable X_2 through variable X_1 to variable Y is -0.14%. Based on the test results of direct and indirect effect, then the total effect of variable X_2 to variable Y is 0.36%. It can be concluded that the X_2 has a degree of effect of "slight, a lost negligable relationship" to variable Y.

Based on the partial test results Table 18 shown that the value of t_{count} = -0.4739 is greater than t_{table} = -1.7081 at a significant level of 95% (α = 5%) and 25 degree of freedom (df = 29-3- 1). Therefore, in accordance with the conditions of the test criteria, if $t_{count} > t_{table}$ then H_{o4} is accepted or H_{a4} is rejected, it means that role conflict (X_1) should not negatively affect the performance of internal auditor (Z).

Referring to Table 19, it indicated that the direct effect of the variable X_1 to variable Z is 0.64%, the indirect effect of variable X1through variable X_2 to variable Z is 0.43% and the indirect effect of variables X_1 variable through variable Y to variable Z is at -0.23%. Based on the test results of direct and indirect effect,the total effect of the variable X_1 to variable Z is by 0.84%. It can be concluded that the variable X_1 has a degree of effect of "slight, a lost negligable relationship" to variable Z.

Based on Table 20, it was shown that the value of t_{count} = 3.1136 is greater than t_{table} = -1.7081 at a significant level of 95% (α = 5%) and 25 degree of

freedom (df = 29-3-1). Therefore, in accordance with the conditions of the test criteria if $t_{count} > t_{table}$ then H_{o4} is accepted or H_{a4} is rejected, it means that role ambiguity (X_2) does not negatively affect the performance of internal auditor (Z).

Referring to Table 21, it indicated that the direct effect of variable X_2 to variable Z is 26.97%, the indirect effect of variable X_2 through variable X_1 to variable Z is 0.43% and the indirect effect of variable X_2 through variable Y to variable Z is 0.43%. Based on the test results of direct and indirect effect,the total effect of X_2 to variable Z is at 27.84% (positive). It can be concluded that the variable X_2 has a degree of effectof "low correlation" to variable Z.

The partial test results of variableY to variable Z are as followed:

Based on Table 22, it was shown that the value of t_{count} = 0.9681 is greater than t_{table} = -1.7081 at a significant level of 95% (α = 5%) and 25 degree of freedom (df = 29-3-1). Therefore, in accordance with the conditions of the test criteria, if $t_{count} > t_{tabel}$ then H_{o4} is accepted or H_{a4} is ejected. It means that "dysfunctional behavior (Y) does not negatively affect the performance of the internal auditor (Z)".The results of testing are to determine the effect of variable Y directly and indirectly to variable Z, as followed:

Referring to Table 23, it indicated that the direct effect of variable Y towards variable Z is 2.66%, the indirect effect of variable Y through variable X_1 towards variable Z is at -0.23%, and the indirect effect of variable Y through variable X_2 towards variable Z is 0.43%. Based on the test results of direct and indirect effect, the total effect of the variable Y towards variable Z is 2.86% (positive). It can be concluded that the variable Y has a degree of effect of slight, a lost negligable relationship towards the variable Z.

The results of testing showed that these hypotheses as a whole are in accordance with the simultaneous and partial testings Table 24 & 25.

CONCLUSIONS

The results of data analysis and hypothesis testing showed several things, including: 1) role conflict has "no positive effect" on the dysfunctional behavior of internal auditors; 2) role ambiguity has "no positive effect" on the dysfunctional behavior of internal auditors; 3) role conflict has "no negative effect" on the performance of internal auditor; 4) role ambiguity has "no negative effect" on the performance of internal auditor; and 5) dysfunctional behavior has "no negative effect" on the performance of internal auditor.

These are because the internal auditors have already had adequate skills and knowledge for their role in every BO of BJB bank, so they can control the stress role conditions experienced in low level. Thus, the stress condition can be used as a constructive stress to have a positive impact that suppress the emergence of dysfunctional behavior and can make stress as a driving force to improve its performance.

Rationality and various scientific conditions revealed that, based on one of several studies, the theory used in this study that in some cases, stress may actually result in a positive impact on individual performance and organizational goals. Thus, the internal auditor in the case of BO of BJB bank that is the subject of this study is one of several cases which prove that the condition of stress can contribute to enhance individual performance and achievement of corporate goals.

The usefulness of the results of this research effort could provide two main benefits, namely for the internal auditor in BO of BJB bank that is the subject of research, for more effective performance and to encourage the achievement of objectives in the future; and for other researchers who have one mission and vision to develop Economics, in particular science associated with Internal Auditor Behavioral Auditing.

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APPENDIX

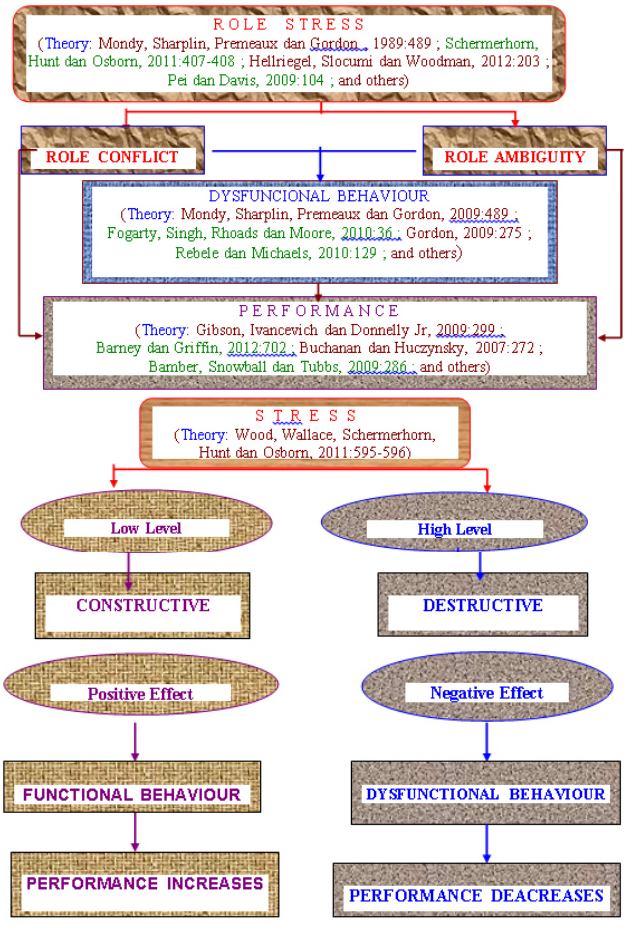
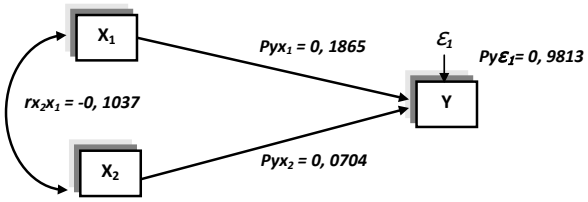


Figure 1. Research Paradigm



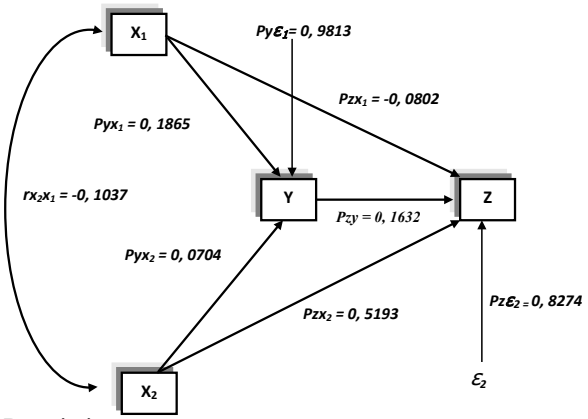
Description:

X_1 = Role Conflict

X_2 = Role Ambiguity

Y = Dysfunctional Behavior of Internal Auditor

Figure 2. Path Coefficient for Sub Structure 1



Description:

X_1 = Role Conflict,

X_2 = Role Ambiguity

Y = Dysfunctional Behavior of Internal Auditor

Z = Internal Auditor's Performance

Figure 3. Path Coefficient for Sub Structure 2

Table 2. Operationalization of variables

Variable	Sub Variable	Dimension	Indicator	Scale
Stress role (X)	Role Conflict (X_1)	The discrepancy between the demands of the role with the knowledge and skills of internal auditors. **Source**: Gregson, Wendell & Aono (2014: 23).	a. The role of internal auditor. b. The demands towards the role of the internal auditor. c. Capabilities and sufficient knowledge as internal auditor. d. Deviations behavior of internal auditors.	Ordinal
	Role Ambiguity (X_2)	The lack of clarity about the functions, powers and responsibilities expected of internal auditors. **Source**: Gregson, Wendell & Aono (2014: 23)	a. Functions, authorities and responsibilities of internal auditors. b. A person's / group's expectation about the role of auditors.	Ordinal
Dysfunctional Behavior of Internal Auditor (Y)		a. The components of attitude: Cognitive, Affective, and Conative b. Work motivation **Source**: Rebele & Michaels (2010: 126-127)	a. Low morale b. Job indiscipline c. Job dissatisfaction d. Low organizational commitment e. Low quality of work f. Tendency to leave organization g. Work motivation	Ordinal
Internal Auditor Performance (Z)		Norms of internal audit by: *Standar Pelaksanaan Fungsi Audit Intern Bank*[2] (SPFAIB) **Source**: SPFAIB (2009)	a. Independency b. Profession capability c. Audit scope d. Audit conducting e. Audit reporting f. Audit follow-up g. Audit of management unit	Ordinal

Table 3. Questionnaire

Questionnaire Submission Techniques	Total Research Questionnaires	
	Submitted	Received Back
Directly	30 Copies	18 Copies
Indirectly (via PT Pos)	32 Copies	11 Copies
Total	62 Copies	29 Copies

Table 4. Correlation Matrix Sub Structure 1

Variable	X_1	X_2	Y
X_1	1.0000	-0.1037	0.1792
X_2	-0.1037	1.0000	0.0511
Y	0.1792	0.0511	1.0000

Table 5. Correlation Matrix Sub Structure 2

Variable	X_1	X_2	Y	Z
X_1	1.0000	-0.1037	0.1792	-0.1049
X_2	-0.1037	1.0000	0.0511	0.5360
Y	0.1792	0.0511	1.0000	0.1754
Z	-0.1049	0.5360	0.1754	1.0000

Table 6. Inverse Correlation Matrix Sub Structure 1

Variabel	X_1	X_2
X_1	1.0109	0.1048
X_2	0.1048	1.0109

Table 7. Inverse Correlation Matrix Sub Structure 2

Variabel	X_1	X_2	Y
X_1	1.0470	0.1185	-0.1936
X_2	0.1185	1.0160	-0.0731
Y	-0.1936	-0.0731	1.0384

Table 8. Path Coefficients Sub Structure 1

Path coefficient X_1 towards Y	$pY.X_1$	0.1865
Path coefficient X_2 towards Y	$pY.X_2$	0.0704

Table 9. Path Coefficients Sub Structure 2

Path coefficient X_1 towards Z	$pZ.X_1$	-0.0802
Path coefficient X_2 towards Z	$pZ.X_2$	0.5193
Path coefficient Y towards Z	pZ.Y	0.1632

Table 10. Total Coefficient Sub Structure 1

Multiple Coefficient of Determination	$R^2_{Y.X1X2}$	0.0370
Multiple Correlation Coefficient	$R_{Y.X1X2}$	0.1924
Coefficient of Determination of other var.on Y	$P^2_{Y.X1}$	0.9630
Correlation Coefficient of other var. on Y	$P_{Y.X1}$	0.9813

Table 11. Total Coefficient Sub Structure 2

Multiple Coefficient of Determination	$R^2_{Z.X1X2Y}$	0.3154
Multiple Correlation Coefficient	$R_{Z.X1X2Y}$	0.5616
Coefficient of Determination ofother var.on Y	$p^2_{Z.X2}$	0.6846
Correlation Coefficient of other var. on Y	$p_{Z.X2}$	0.8274

Table 12. Simultaneous test sub structure 1

Simultenous test					p-value
F	0.4995	<	F0.05;2;26	3.3690	0.6125

Decision	Non-significant at the 5% error level
Conclusion	There is not any significant path coefficients or X_1 and X_2 do not simultaneously affect the Y

Table 13. Simultaneous test Sub Structure 2

Simultenous test					p-value
F	3.8395	<	F0.05;3;25	2.9912	0.0217

Decision	Significant at the 5% error level
Conclusion	At a minimum there is a significant path coefficients or X_1, X_2, and Y affect simultaneously to Z

Table 14. Partial test Sub Structure 1

Partial test					p-value
$t_{Y.X1}$	0.9637	<	$t_{0.05;26}$	1.7056	0.1720

Decision	Non-significant at the 5% error level
Conclusion	X_1 has no positive effect on Y

Table 15. Direct & Indirect effect X_1, X_2 to Y

	Direct Effect	Indirect Effect, through :			Total Effect
		X_1	X_2	Sub Total	
X_1	3.48% +	-	-0.14% -	-0.14% -	3.34% +

Table 16. Partial test Sub Structure 2

Partial test					p-value
$t_{Y.X2}$	0.3638	<	$t_{0.05;26}$	1.7056	0.3595

Decision	Non-significant at the 5% error level
Conclusion	Conclusion X_2 has no positive effect on Y

Table 17. Direct & Indirect effect X_1, X_2 to Y

	Direct Effect	Indirect Effect,through:			Total Effect
		X_1	X_2	SubTotal	
X_2	0.50% +	-0.14% -	-	-0.14% -	0.36% +

Table 18. Partial test X_1 to Y

Partial test					p-value
$t_{Z.X1}$	-0.4739	>	$-t_{0.05;25}$	-1.7081	0.3198

Decision	Non-significant at the 5% error level
Conclusion	X_1 does not negatively affect Z

Table 19. Direct & Indirect effect X_1, X_2 to Y

	Direct Effect	Indirect effect, through :				Total Effect
		X_1	X_2	Y	SubTotal	
X_1	0.64% -	-	0.43% -	-0.23% +	0.20% -	0.84% -

Table 20. Partial test X_2 to Z

Partial test					p-value
$t_{Z.X2}$	3.1136	>	$-t_{0.05;25}$	-1.7081	0.9977

Decision	Non-significant at the 5% error level
Conclusion	X_2 does not negatively affect Z

Table 21. Direct & Indirect effect X_1, X_2 to Y

	Direct Effect	Indirect effect, through :				Total Effect
		X_1	X_2	Y	SubTotal	
X_2	16.97% +	0.43% +	-	-0.43% +	0.87% -	27.84% -

Table 22. Partial test Y to Z

Partial test					p-value
$t_{Z.Y}$	0.9681	>	$-t_{0.05;25}$	-1.7081	0.8289

Decision	Non-significant at the 5% error level
Conclusion	Y does not negatively affect Z

Table 23. Direct & Indirect effect X_1, X_2 to Z

	Direct Effect	Indirect effect, through :				Total Effect
		X_1	X_2	Y	SubTotal	
X_1	2.66% +	-0.23% -	0.43% +	-	0.20% -	2.86% -

Table 24. Total Effect Sub Structure 1

	Direct Effect	Indirect Effect, through:			Total Effect
		X_1	X_2	Sub Total	
X_1	3.48% +	-	-0.14% -	-0.14% -	3.34% +
X_2	0.50% +	-0.14% -	-	-0.14% -	0.36% +
Total Effect of variable X_1 and X_2 towards Y					3.70% +
Effect of other variable X_1 towards Y					96.30% +
Total					100.00% +

Table 25. Total Effect Sub Structure 2

	Direct Effect	Indirect Effect, through:				Total Effect
		X_1	X_2	Y	Sub Total	
X_1	0.64% -	-	0.43% -	-0.23% +	0.20% -	0.84% -
X_2	26.97% +	0.43% +	-	0.43% +	0.87% +	27.84% +
Y	2.66% +	-0.23% -	0.43% +	-	0.20% +	2.86% -
Total Effect of variable X_1 and X_2 towards Z						31.54% -
Effect of other variable X_2 towards Z						68.46% -
Total						100.00% -